

SENATE BILL 239

Q1

EMERGENCY BILL

8lr1730

By: **Senators Kasemeyer, Astle, Brinkley, Conway, Currie, DeGrange, Della, Edwards, Frosh, Garagiola, Jones, Kittleman, Klausmeier, Middleton, Munson, Peters, Robey, Stoltzfus, and Stone**

Introduced and read first time: January 23, 2008

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Homestead Property Tax Credit**

3 FOR the purpose of repealing a requirement for homeowners to file certain
4 applications to the State Department of Assessments and Taxation to qualify for
5 the homestead property tax credit; repealing certain provisions relating to a
6 certain application requirement; making this Act an emergency measure; and
7 generally relating to the homestead property tax credit.

8 BY repealing

9 Article – Tax – Property

10 Section 9–105(d)(6), (l), and (m)

11 Annotated Code of Maryland

12 (2007 Replacement Volume)

13 BY repealing

14 Chapter 564 of the Acts of the General Assembly of 2007

15 Section 2

16 BY repealing

17 Chapter 565 of the Acts of the General Assembly of 2007

18 Section 2

19 BY repealing and reenacting, with amendments,

20 Article – Tax – Property

21 Section 9–105(d)(1)

22 Annotated Code of Maryland

23 (2007 Replacement Volume)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
2 MARYLAND, That Section(s) 9–105(l) and (m) of Article – Tax – Property of the
3 Annotated Code of Maryland be repealed.

4 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 2 of Chapter
5 564 of the Acts of the General Assembly of 2007 be repealed.

6 SECTION 3. AND BE IT FURTHER ENACTED, That Section(s) 2 of Chapter
7 565 of the Acts of the General Assembly of 2007 be repealed.

8 SECTION 4. AND BE IT FURTHER ENACTED, That the Laws of Maryland
9 read as follows:

10 **Article – Tax – Property**

11 9–105.

12 (d) (1) [Subject to the provisions of paragraph (6) of this subsection, the]
13 **THE** Department shall authorize and the State, a county, or a municipal corporation
14 shall grant a property tax credit under this section for a taxable year unless during
15 the previous taxable year:

16 (i) the dwelling was transferred for consideration to new
17 ownership;

18 (ii) the value of the dwelling was increased due to a change in
19 the zoning classification of the dwelling initiated or requested by the homeowner or
20 anyone having an interest in the property;

21 (iii) the use of the dwelling was changed substantially; or

22 (iv) the assessment of the dwelling was clearly erroneous due to
23 an error in calculation or measurement of improvements on the real property.

24 [(6) (i) To qualify for the credit under this section, a homeowner
25 shall submit an application for the credit to the Department as provided in this
26 paragraph.

27 (ii) The application shall:

28 1. be made on the form that the Department provides;

29 2. provide the information required by the form; and

30 3. include a statement by the homeowner under oath
31 that the facts stated in the application are true, correct, and complete.

1 (iii) The Department may not authorize and the State, county,
2 and municipal corporation may not grant the property tax credit under this section for
3 a dwelling unless an application is filed with the Department as required under this
4 paragraph:

5 1. within 180 days following the date the dwelling is
6 transferred for consideration to new ownership, for a dwelling that is transferred for
7 consideration to new ownership after December 31, 2007; or

8 2. on or before December 31, 2012, for a dwelling that
9 was last transferred for consideration to new ownership on or before December 31,
10 2007.

11 (iv) The Department shall provide a homeowner the option to
12 submit the application required under this paragraph electronically on the
13 Department's website.]

14 SECTION 5. AND BE IT FURTHER ENACTED, That this Act is an emergency
15 measure, is necessary for the immediate preservation of the public health or safety,
16 has been passed by a yea and nay vote supported by three-fifths of all the members
17 elected to each of the two Houses of the General Assembly, and shall take effect from
18 the date it is enacted.